

**Attachment B To Fee Application**  
**Summary of PwC's Fees By Professional**  
**January 2005**

Professional Profiles  
 WR Grace Time Tracking - Audit  
 For the Month Ended January 31, 2005

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total	Total Compensation
				Hours	
William Bishop	Audit Partner	27	802	69.4	\$ 55,658.80
William Todd Hutcherson	Audit Senior Manager	11	615	56.0	\$ 34,440.00
Sandra David	Audit Manager	7	526	61.5	\$ 32,349.00
Daniel J Shields	Audit Manager	4	526	80.1	\$ 42,132.60
Pamela Reinhardt	Audit Senior Associate	2	332	206.6	\$ 68,591.20
Maria J. Afuang	Audit Senior Associate	4	332	202.0	\$ 67,064.00
Michael McDonnell	Audit Associate	2	251	148.5	\$ 37,273.50
Nicholas Stromann	Audit Associate	1	251	136.3	\$ 34,211.30
Lauren Misler	Audit Associate	<1	213	209.0	\$ 44,517.00
Douglas Wright	Audit Associate	>2	251	2.0	\$ 502.00
Erica Margolius	Audit Associate	<1	213	199.5	\$ 42,493.50
Elizabeth F Piepenbring	Office Staff	5	119	0.5	\$ 59.50
John Fillo	Advisory Director	29	802	1.0	\$ 802.00
Gregory Nicholson	Tax Senior Manager	9	615	2.0	\$ 1,230.00
Su-Hua Chao	Tax Manager	8	526	108.5	\$ 57,071.00
John Bottini	Tax Manager	18	526	3.2	\$ 1,683.20
Bianca Rodriguez	Audit Associate	1	213	115.0	\$ 24,495.00
Kyle VanNiel	Audit Associate	< 1	213	1.0	\$ 213.00
		TOTAL		1,602.1	\$ 544,786.60

Total at	\$
Standard Rate	544,786.60
55% Accrual Rate	\$
Adjustment	(299,632.63)
Total at 45% Accrual Rate	\$ 245,153.97
Total Hours	1,602.1

Professional Profiles  
 WR Grace Time Tracking - Sarbanes  
 For the Month Ended January 31, 2005

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total	Total
				Hours	Compensation
William Bishop	Audit Partner	27	802	2.0	\$ 1,604.00
John Newstead	Audit Senior Manager	10+	689	45.5	\$ 31,349.50
Mauren Driscoll	Audit Manager	5	548	27.2	\$ 14,905.60
Herman Schutte	Audit Manager	4	526	90.0	\$ 47,340.00
Maged Zeidan	Audit Senior Associate	5+	369	101.0	\$ 37,269.00
Hazim Ahmad	Audit Senior Associate	4	369	132.5	\$ 48,892.50
Douglas Wright	Audit Associate	>2	251	4.0	\$ 1,004.00
Olivia Spencer	Audit Associate	<1	213	53.0	\$ 11,289.00
		<b>TOTAL</b>		<b>455.2</b>	<b>\$ 193,653.60</b>

Total at Standard Rate	\$ 193,653.60
35% Accrual Rate Adjustment	\$ (67,778.76)
Total at 65% Accrual Rate	\$ 125,874.84
Total Hours	455.2

Total Fee Requested January 2005	\$ 371,028.81
Total Hours January 2005	2,057.3

Time Spent Tracking Time for Reporting to the U.S. Bankruptcy Court (refer to attached file for details)

Total Cost of Time Tracking	\$ 3,643.70
Less 55% rate reduction	\$ (2,004.04)
Total Cost of Tracking Time Billed to Grace	\$ 1,639.67
Total Hours Spent Tracking Time	\$ 15.40

**Summary of PwC's Fees By Project Category:  
December 2004**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
<b>01-Assets Analysis and Recovery</b>		
<b>02-Asset Disposition</b>		
<b>03-Business Operations</b>		
<b>04-Case Administration</b>		
<b>05-Claim Analysis Objection &amp; Resolution (Asbestos)</b>		
<b>06-Claim Analysis Objection &amp; Resolution (Non-asbestos)</b>		
<b>07-Committee, Creditors', Noteholders', or Equity Holders'</b>		
<b>08-Employee Benefits/Pension</b>		
<b>09-Employee Applications, Applicant</b>		
<b>10-Employment Applications, Others</b>		
<b>11-Financing</b>		
<b>12-Fee Applications, Others</b>	<b>15.4</b>	<b>\$3,643.70</b>
<b>13-Financing</b>		
<b>14-Hearings</b>		
<b>15-Litigation and Litigation Consulting</b>		
<b>16-Plan and Disclosure Statement</b>		
<b>17-Relief from Stay Proceedings</b>		
<b>18-Tax Issues</b>		
<b>19-Tax Litigation</b>		
<b>20-Travel- Non-working</b>		
<b>21-Valuation</b>		
<b>22-ZAI Science Trial</b>		
<b>23-ZAI Science Trial- Expenses</b>		
<b>24-Other</b>		
<b>25-Accounting/Auditing</b>	<b>2,057.3</b>	<b>\$371,028.81</b>
<b>26-Business Analysis</b>		
<b>27-Corporate Finance</b>		
<b>28-Data Analysis</b>		
<b>TOTAL:</b>	<b>2,072.7</b>	<b>\$374,672.51</b>

**Expense Summary**  
**January 2005**

<b>Expense Category</b>	<b>Service Provider</b>	<b>Total Expenses</b>
<b>Transportation</b>	<b>N/A</b>	<b>\$2,966.93</b>
<b>Lodging</b>	<b>N/A</b>	<b>\$0.00</b>
<b>Sundry</b>	<b>N/A</b>	<b>\$82.79</b>
<b>Business Meals</b>	<b>N/A</b>	<b>\$1,096.39</b>
<b>TOTAL:</b>		<b>\$4,146.11</b>